

Site Design Requirements

Circuit City Stores, Inc.

Reverse Build to Suit Deals

Mansfield, TX

#3809

8/17/2007

Attachment "3" – Site Work Certificate

To: Circuit City Stores, Inc.
Deep Run I
9950 Mayland Drive
Richmond, Virginia 23233
Attention: Vice President-Construction

Re: Circuit City Store/[Location]

Ladies and Gentlemen:

The undersigned, as Landlord has completed all Site Work and has caused "Delivery of the Land" to occur on _____, _____, all in accordance with the terms of the Site Design Requirements dated _____, _____. Specifically, the undersigned hereby certifies that:

- Grading of the Land and the Common Areas has occurred in accordance with the Site Design Requirements.
- Landlord has provided an independent soils engineer's written certification that all pad work was completed in accordance with the Soil Report, the Civil Plans, and Circuit City's Plans and Specifications. This report shall include the results of all compaction and other tests performed during the pad preparation phase, and any tests performed prior to the date of such certification. A copy of such certification shall be delivered to Circuit City's Vice President – Construction at Circuit City's address.
- Landlord has provided a surveyor's written certification stating that the Building Pad is at the prescribed elevation within the stated tolerance of plus or minus one-tenth of a foot ____ over ____ feet. This certification shall be based upon an "as-prepared" survey that shall accompany such certification and shall show thereon elevation shots taken on a 50 foot grid minimum, including pad perimeter and building corners. Promptly upon completion of the Site Delivery Work, Landlord shall cause its surveyor to designate the corners of the Building Pad by means of standard surveying markers.
- The finished floor elevation is _____. The pad elevation is _____.
- The Staging Area has been completed.
- An all-weather construction access road to the Land no less than 24' in width has been prepared and is ready for use.

All conditions precedent to issuance of your building permit have been satisfied by Landlord, and we certify that all elements of the Site Delivery Work and Delivery of the Land have been satisfied in accordance with the Site Design Requirements.

LANDLORD: _____,
a _____

By: _____
Name: _____
Title: _____

EXHIBIT

tabbies

Apart 1 (iv)

Site Design Requirements

Reverse Build to Suit Deals

Circuit City Stores, Inc.

Mansfield, TX

#3809

8/17/2007

Attachment "4" – Floor Plan and Elevations

(to be attached)

Site Design Requirements

Reverse Build to Suit Deals

Circuit City Stores, Inc.

Mansfield, TX

#3809

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Attachment "5" – Sign Plans and Specifications

(to be attached)

Site Design Requirements
Circuit City Stores, Inc. Mansfield, TX #3809 8/17/2007

Reverse Build to Suit Deals

Total = 103.82 Sq. Ft.



LOGO LAYOUT - SIGN 1 (FRONT ELEVATION)
Scale 3/16" = 1'-0"

GENERAL SPECIFICATIONS

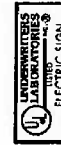
Illuminated single-sided logo.

Fabricated aluminum construction cabinet with zero bleed retaining system. Painted matte white # N-202 acrylic polyurethane from Matthews paint. Translucent white flexible substrate (3M Panaflex or equal) with digitally printed graphics. Internally illuminated with H.O. fluorescent lamps. Logo to be flush mounted to building fascia with fasteners & mounting hardware as req'd.

Non-illuminated reverse pan letters.

Fabricated .080" aluminum letter returns & faces. Brushed aluminum finish. Letters to be mounted to building fascia with fasteners & mounting hardware as req'd.

* (1) Set req'd.



Created exclusively for: **CIRCUIT CITY**
#3809

Address: **US HWY. 287 & HOME DEPOT ROAD**
City: **MANSFIELD**
State: **TX**
Sign Location:

Account Rep.: **STEVE BERRYMAN**
Client's Approval: _____ Date _____
Landlord's Approval: _____ Date _____

Design No.: **US 70024-R2** Sheet No. **2 of 6**
Date: **07/17/07** Rev. Date: **08/09/07**
Designer: **BT** Scale: **AS NOTED**

PRIMARY WORK OF CONTRACTOR TO BE AND SIGNAGE TO BE FURNISHED AND CONNECTED BY CLIENT

SS SIGNS

Corporate Office
1800 Spring St. 700
Houston, TX 77057
713-977-7900
FAX: 713-977-7903

Dallas Regional Office
2120 San Jacinto Blvd.
Denton, TX 76205
817-393-9133
FAX: 817-393-9095

Austin Regional Office
328 Canyon Circle Dr.
Canyon Lake, TX 78132
830-495-4166
FAX: 830-495-4175

Buffalo Regional Office
1408 Sweet Home Rd. Ste. 6
Amherst, NY 14228
716-898-7000
FAX: 716-898-0776

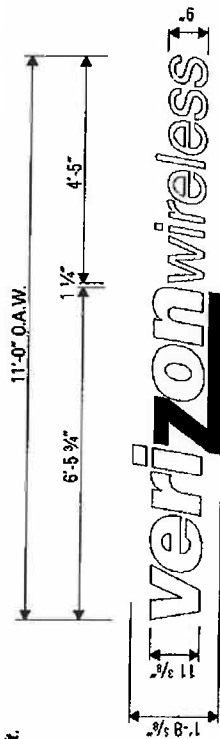
This document is the property of SS SIGNS. It is to be used for the project only and is not to be reproduced or distributed without the written permission of SS SIGNS. The purchaser is to be responsible for obtaining all necessary permits and approvals from the appropriate authorities. The purchaser is to be responsible for obtaining all necessary permits and approvals from the appropriate authorities.

170024-R2-C City #3809 Mansfield TX

Site Design Requirements
 Circuit City Stores, Inc. Mansfield, TX #3809 8/17/2007

Reverse Build to Suit Deals

18.90 Sq. Ft.



LOGO LAYOUT - SIGN 2 (FRONT ELEVATION) : Scale 3/8" = 1'-0"

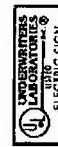
GENERAL SPECIFICATIONS

Illuminated channel logo.
 Fabricated aluminum logo & letter returns & backs. 3/16" acrylic faces. 1" jewellite face retainers.
 Internally illuminated with neon tubing powered by 30ma remote electronic transformers contain in metal transformer box. All wiring & materials used will be U.L. approved. Logo & Letters to be mounted to building fascia with fasteners & mounting hardware as req'd.

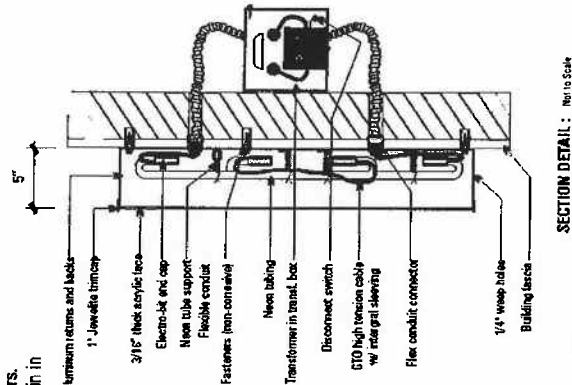
* (1) Set req'd.

COLOR SCHEME

- Red return & trimcap
- Red acrylic face
- Red neon
- White letter faces
- White neon
- Black returns & trimcap



END ELEVATION :
 Scale 3/8" = 1'-0"



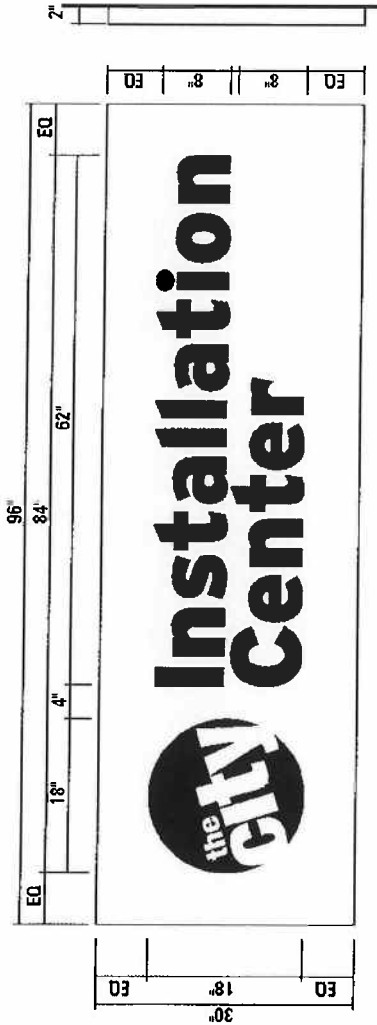
SECTION DETAIL : Not to Scale

Created exclusively for: **CIRCUIT CITY**
 #3809
 Address: **US HWY. 287 & HOME DEPOT ROAD**
 City: **MANSFIELD**
 State: **TX**
 Sign Location:
 Account Rep: **STEVE BERRYMAN**
 Client's Approval: Date
 Landlord's Approval: Date
 Design No.: **US 70024-R2** Sheet No.: **3 of 6**
 Date: **07/17/07** Rev. Date: **08/09/07**
 Designer: **BT** Scale: **AS NOTED**
 PRIVATE WIRING OF APPLIANCE, VOLTAGE AND CIRCUITS TO SIGN FURNISHED AND CONNECTED BY CLIENT.
SS SIGNS
 Corporate Office
 1800 Spring St., 700
 Houston, TX 77057
 Tel: 281-277-7500
 Fax: 281-277-7502
 Dallas Regional Office
 2220 San Jacinto Blvd.
 Dallas, TX 75205
 Tel: 214-750-4000
 Fax: 214-750-4095
 Austin Regional Office
 328 Canyon Circle Dr.
 Canyon Lake, TX 78133
 Tel: 817-435-4166
 Fax: 817-435-4175
 Buffalo Regional Office
 1408 Sweet Home Rd., Ste 6
 Amherst, NY 14226
 Tel: 716-466-7000
 Fax: 716-466-0779
 There is no charge for the use of the SS SIGNS logo. Any use of the SS SIGNS logo without the written permission of SS SIGNS may result in a lawsuit. SS SIGNS and its subsidiaries, and its affiliates, are not responsible for any damage or loss of any kind, including but not limited to, direct, indirect, or consequential damages, which may result from the use of the SS SIGNS logo.

170024-R2-C City#3809 Mansfield TX

Site Design Requirements
 Circuit City Stores, Inc. Mansfield, TX #3809 8/17/2007

Reverse Build to Suit Deals



NON-ILLUMINATED SINGLE-FACE WALL SIGN :

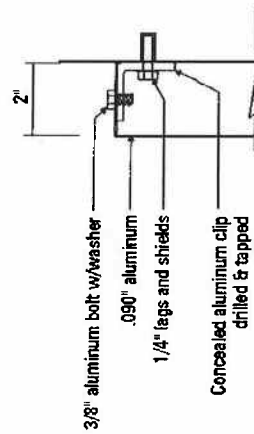
SIGN 4 - REAR ELEVATION

SIDE VIEW

3/4" = 1'-0"

GENERAL SPECIFICATIONS

- .090" Aluminum panel with 2" returns.
- Paint background & edges Matthews STN-202 matte white.
- Logo is digitally printed Scotchprint on white vinyl.
- Copy is 3M # Z20-13 Tomato red vinyl.
- Mount sign against wall with concealed fasteners as shown.



DETAIL

N.T.S.

Created exclusively for: **CIRCUIT CITY**
 #3809

Address: **US HWY 287 &**
HOME DEPOT ROAD

City: **MANSFIELD**
 State: **TX**

Sign Location: **TX**

Account Rep: **STEVE BERRYMAN**
 Client's Approval: **Date**

Landlord's Approval: **Date**

Design No: **US 70024-02**
 Sheet No: **5 of 9**

Date: **07/17/07**
 Rev. Date: **08/09/07**

Designer: **ET**
 Scale: **AS NOTED**

PRIMARY WORKING OF ALUMINUM PANELS AND CREDS: TO SIGN TURNED AND CONNECTED BY CLIENT.

SS SIGNS

Corporate Office
 1600 Berlin St., Ste. 700
 Houston, TX 77057
 Tel: 281-777-7600
 Fax: 281-777-7603

Dallas Regional Office
 2220 San Jacinto Blvd.
 Dallas, TX 75205
 Tel: 214-750-3333
 Fax: 214-750-3305

Austin Regional Office
 328 Canyon Circle Dr.
 Canyon Lake, TX 78133
 Tel: 817-835-4168
 Fax: 817-835-4175

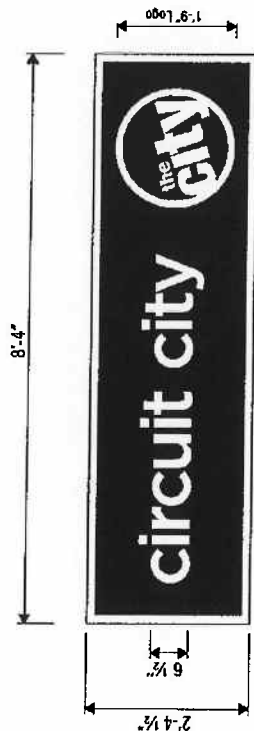
Buffalo Regional Office
 1403 Sweet Home Rd., Ste. 8
 Amherst, NY 14228
 Tel: 716-899-7000
 Fax: 716-899-0776

The purchaser agrees to hold the other parties harmless from any claim for damages which may occur as a result of drilling for signs and fasteners, including but not limited to, water, gas lines or any underground utilities, which the purchaser agrees to hold the other parties harmless from.

170024-02-C City#3809 Mansfield, TX

Site Design Requirements
 Circuit City Stores, Inc. Mansfield, TX #3809 8/17/2007

Reverse Build to Suit Deals



FACE LAYOUT : Scale 1/2" = 1'-0"

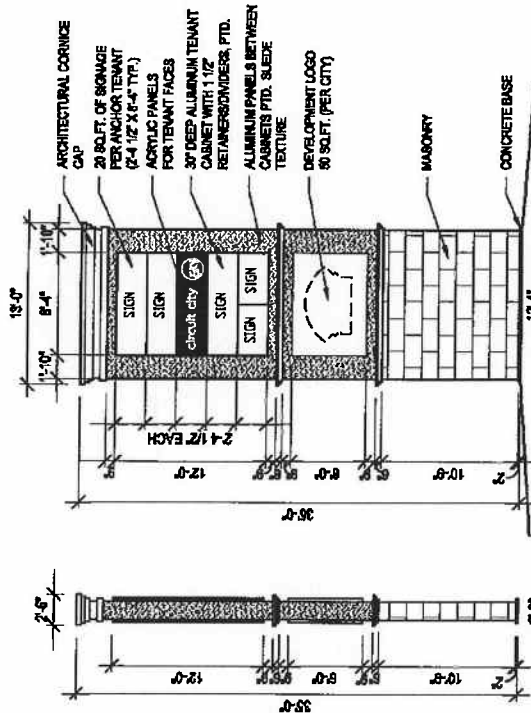
GENERAL SPECIFICATIONS

Existing double-sided pylon with tenant panels.
 Manufacture & install Circuit city sign faces.
 Acrylic sign faces with vinyl graphics - 1st surface.

- * (2) Faces req'd.
- * Field Survey req'd.

COLOR SCHEME

- Ten Sued PMS 7502 background
- White acrylic panels
- Red
- Black
- White Plex. logo face with digitally printed graphics



FRONTBACK ELEVATION

SIDE ELEVATION

• 20' x 4' x 1/2" acrylic panels
 • 24 1/2" x 4" x 1/2" acrylic panels
 • 30" deep aluminum tenant cabinet with 1 1/2" retainers/dividers

• 90 sq ft of development logo
 • 24 1/2" x 4" x 1/2" acrylic panels
 • 30" deep aluminum tenant cabinet with 1 1/2" retainers/dividers

Created exclusively for:
CIRCUIT CITY
 #3809

Address: **US HWY. 287 &**
HOME DEPOT ROAD

City: **MANSFIELD**

State: **TX**

Sign Location:

Account Rep.: **STEVE BERRYMAN**

Client's Approval: Date

Landlord's Approval: Date

Design No.: **US 70024-R2** Sheet No.: **5 of 6**

Date: **07/17/07** Rev. Date: **09/09/07**

Designer: **ET** Scale: **AS NOTED**

NOTES: WORK ON EXISTING SIGN AND 6' SQUARE SIGN. FURNISHED AND CONNECTED BY CLIENT

23 SIGNS

Corporate Office
 1809 Bering, Ste. 700
 Houston, TX 77057
 713-877-7600
 FAX: 713-877-7603

Dallas Regional Office
 2220 San Jacinto Blvd.
 Dallas, TX 75205
 940-380-8153
 FAX: 940-380-8386

Austin Regional Office
 320 Canyon Circle Dr.
 Canyon Lake, TX 78133
 850-695-4186
 FAX: 850-695-4175

Buffalo Regional Office
 1408 Sunset Blvd., Ste. 4
 Amherst, NY 14226
 716-269-7000
 FAX: 716-269-0779

The purchaser agrees to hold the sign holder harmless for any damage to the sign holder's property caused by the sign holder's negligence or the negligence of any third party. The sign holder shall be responsible for the maintenance and repair of the sign holder's property. The sign holder shall be responsible for the removal of the sign holder's property from the site. The sign holder shall be responsible for the removal of the sign holder's property from the site.

Site Design Requirements

Reverse Build to Suit Deals

Circuit City Stores, Inc.

Mansfield, TX

#3809

8/17/2007

Attachment "6" – ALTA Survey Certificate

Certified to Circuit City Stores, Inc., a Virginia corporation ("Landlord"),
_____, a _____ ("Title Company"), and _____
_____, a _____ corporation ("Title Agent"). The undersigned
_____, (the "Surveyor") hereby certifies that (a) the Survey Plat dated
_____, 20____, prepared by the undersigned, of that certain tract of land consisting of
_____ sq. ft., or _____ acres, in the _____
_____, in the City of _____, County of _____
_____, State of _____, and the metes and bounds description set forth
thereon are true and correct and prepared from an actual on-the-ground survey of the real property (the
"Property") shown thereon and has been made in accordance with "Minimum Standard Detail
Requirements for ALTA/ACSM Land Title Surveys", jointly established and adopted by ALTA and ACSM in
2005, and includes items 1 through 14 and 16 through 18 of Table A thereof, and pursuant to the
Accuracy Standards (as adopted by ALTA and ACSM and in effect on the date of this certification) of an
Urban Survey; (b) such survey was conducted by the Surveyor or under his supervision; (c) all
monuments shown thereon actually exist, and the location and type of material thereof are correctly
shown; (d) the location of all streets, roads, highways and easements are as shown thereon; (e) except as
shown thereon, there are no encroachments onto the Property or protrusions there from, there are no
improvements on the Property, there are no visible easements or rights-of-way on the Property, there are
no visible discrepancies, conflicts, shortages in area or boundary line conflicts; (f) the distance from the
nearest intersection street or road is as shown; (g) all recorded easements have been correctly platted
thereon; (h) the boundaries, dimensions and other details shown thereon are true and correct; and (i) the
Property is not located in a 100-year flood plain as presently designated by the U.S. Corps of Engineers,
or in an identified "flood prone area" as defined by the U.S. Department of Housing and Urban
Development, pursuant to the Flood Disaster Protection Act of 1973, as amended, except as shown.
**[Note: If no portion of the Property is in a flood plain, delete "except as shown" and put a period
after "amended".]**

EXECUTED this _____ day of _____, 20____

Signature _____

Printed Name: _____

R.P.L.S. No. _____

Site Design Requirements

Reverse Build to Suit Deals

Circuit City Stores, Inc.

Mansfield, TX

#3809

8/17/2007

Attachment "7" Civil Plans

(to be attached)

Site Design Requirements

Reverse Build to Suit Deals

Circuit City Stores, Inc.

Mansfield, TX

#3809

8/17/2007

Attachment "8" Geotechnical Reliance Letter

REED ENGINEERING
GEOTECHNICAL AND
ENVIRONMENTAL CONSULTANTS GROUP

May 22, 2007
Project No. 14352

Circuit City Stores, Inc.
Deep Run I
9950 Maryland Drive
Richmond, Virginia 23233
ATTN: Vice President – Real Estate

Re: Geotechnical Reliance Letter
Circuit City Store (the "Report")
Home Depot Drive and U.S. Highway 287
Mansfield, Texas

Dear Vice President – Real Estate:

This will serve to confirm that Reed Engineering Group, Ltd. (the "Consultant") will allow Circuit City Stores, Inc. ("Circuit City") to rely on the Report in connection with the assessment and evaluation of the subject property as fully and completely as if the Report had been prepared for and was addressed to Circuit City. Consultant acknowledges that Consultant shall not look to Circuit City for any liability of Consultant's primary client under the Proposal No. 3-67, the underlying agreement between Consultant and its primary client.

Indicate your acceptance of these terms by signing in the space provided below and returning a copy to me.

Sincerely,

REED ENGINEERING GROUP, LTD.



Ronald F. Reed, P.E.
President

RFR/apv

copies submitted: (2)

Agreed this _____ day of _____, 2007.

Circuit City Stores, Inc.

By: _____

Its: _____

2424 STUTZ DRIVE, SUITE 400 DALLAS, TX 75235
tel 214.350.5600 fax 214.350.0019
www.reed-engineering.com

GEOTECHNICAL ENGINEERING
ENVIRONMENTAL CONSULTING
CONSTRUCTION MATERIALS TESTING

Site Design Requirements

Circuit City Stores, Inc.

Reverse Build to Suit Deals

Mansfield, TX

#3809

8/17/2007

Attachment "9" - Environmental Reliance Letter

REED ENGINEERING
GEOTECHNICAL AND
ENVIRONMENTAL CONSULTANTS GROUP

May 22, 2007
Project No. 14240

Circuit City Stores, Inc.
Deep Run I
9950 Mayland Drive
Richmond, Virginia 23233
ATTN: Vice President - Real Estate

Re: Phase I Environmental Site Assessment (the "Report")
Circuit City Store
SWC of U.S. Highway 287 and Home Depot Drive
Mansfield, Texas

Dear Vice President Real Estate:

This will serve to confirm that Reed Engineering Group, Ltd. ("Consultant") will allow Circuit City Stores, Inc. ("Circuit City") to rely on the Report in connection with the assessment and evaluation of the subject property as fully and completely as if the Report had been prepared for and was addressed to Circuit City. Consultant acknowledges that Consultant shall not look to Circuit City for any liability of Consultant's primary client under the Proposal No. 2-55, the underlying agreement between Consultant and its primary client.

Sincerely,

REED ENGINEERING GROUP, LTD.


Paul S. Rodusky, P.G.
Vice President - Environmental Services

PSR/acr
copies submitted: (2)

2424 STUTZ DRIVE, SUITE 400 DALLAS, TX 75235
tel 214.350.5600 fax 214.350.0019
www.reed-engineering.com

GEOTECHNICAL ENGINEERING
ENVIRONMENTAL CONSULTING
CONSTRUCTION MATERIALS TESTING

Site Design Requirements

Reverse Build to Suit Deals

Circuit City Stores, Inc.

Mansfield, TX

#3809

8/17/2007

Attachment "10" -- Circuit City Development / Design Process

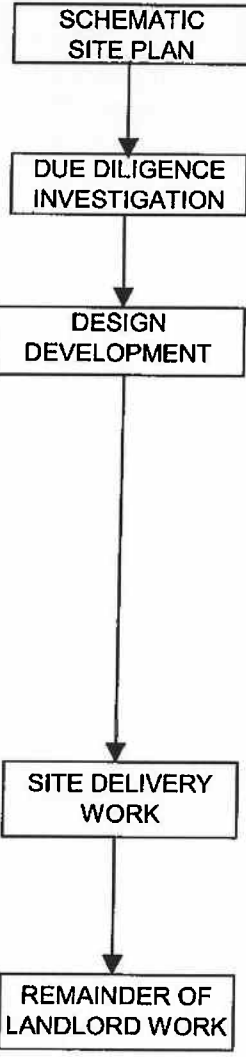
CIRCUIT CITY DEVELOPMENT PROCESS	LANDLORD DELIVERABLES
 <pre> graph TD A[SCHMATIC SITE PLAN] --> B[DUE DILIGENCE INVESTIGATION] B --> C[DESIGN DEVELOPMENT] C --> D[SITE DELIVERY WORK] D --> E[REMAINDER OF LANDLORD WORK] </pre>	<ul style="list-style-type: none"> • Information as required to complete Circuit City's Project Information Sheet. • Work with Circuit City's design staff to develop the schematic site plan. • Meet on site with Circuit City's Development Manager and architect to provide information as required to complete Circuit City's Feasibility Report • ALTA Survey and Surveyor's Certificate • Geotechnical Report and Geotechnical Reliance Letter. • Environmental Report and Environmental Reliance Letter. • Civil Plans • All approvals that may be a pre-requisite for Circuit City's permits. • Shopping Center building elevations, material boards and design requirements. • Signage drawings and signage design guidelines. • Schedules and updates for all Landlord Work. • Schedules and updates for all planning and zoning approvals and permits. • Information about governmental conditions or restrictions that impact permits. • Help with coordination between utility companies and Circuit City. • Help in pursuing local incentive programs. • Site Work Certificate • Circuit City's staging area • All weather construction access road to Circuit City's building pad • Circuit City's temporary utilities • Circuit City's permanent utilities • Paving, curbing and sidewalks • Exterior lighting • Landscaping • Pylon and monument signs

EXHIBIT C-1

Possession Date Notice

[Letterhead of Landlord]

_____, 200__

[via overnight courier service per Article XXII of the Lease]

Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, Virginia 23233
Attention: Vice President of Real Estate

Re: Lease Agreement dated as of _____, 200__ (the "**Lease**"), between MANSFIELD SEQ 287 & DEBBIE, LTD., a Texas limited partnership, as landlord ("**Landlord**"), and CIRCUIT CITY STORES, INC., as tenant ("**Tenant**"), with respect to certain retail premises (the "**Premises**") located in the Center Pointe Shopping Center, Mansfield, Texas

Gentlemen:

In accordance with the provisions of Section 2.05(a) of the Lease, Landlord hereby informs the Tenant that the Possession Date (including, without limitation, the Delivery of the Land) shall take place at 8:00 A.M. on _____, 200__. This notice shall constitute the Possession Date Notice referred to in Section 2.05 of the Lease. All capitalized terms as used in this Possession Date Notice shall have the same meaning as set forth in the Lease, unless otherwise defined in this Possession Date Notice.

MANSFIELD SEQ 287 & DEBBIE, LTD., a
Texas limited partnership

By: _____
Name: _____
Title: _____

cc: Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, Virginia 23233
Attention: General Counsel

Sutherland Asbill & Brennan LLP
1114 Avenue of the Americas, 40th Fl.
New York, NY 10036
Attn: David J. Rabinowitz, Esq.

C-1-1

EXHIBIT D

Print or type See Specific Instructions on page 2	W-9 Rev. January 2008 Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification		Give form to the requester. Do not send to the IRS.
	Name (as shown on your latest tax return) Mansfield SEQ287 & Debbie, Ltd.				
	Business name, if different from above				
	Check appropriate box <input type="checkbox"/> Individual sole proprietor <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company (LLC) <input type="checkbox"/> Trust or estate				
Address (number, street, and apt. or suite no.) 5801 Granite Parkway, Suite 800					
City, state, and ZIP code Plano, Texas 75024					
List account number(s) here (optional)					

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see how to get a TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
or								
Employer identification number								
2	0	8	6	5	6	2	4	8

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here Signature of U.S. person *Shonda Williams*

Date 2-23-07

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, for:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

• Any estate (other than a foreign estate) or trust. See Regulations sections 1.601-6(a) and (a)(2) for additional information.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

Form W-9 (Rev. 1-08)